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May 21, 1996

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Ms. Andrea Thomas
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Corning Incorporated
Corning, New York 14832
607-974-6135 (Fax)

Dear Ms. Price and Ms. Thomas:

Re: Albion-Sheridan Landfill

I've just recently received your letter dated May 1. It was delivered May 11. As you know, that is the first we heard from you since my letter of March 1, and since Decker was shut out of the process of selecting a Project Coordinator. In that time it's my understanding that Cooper and Corning, without allowing Decker to participate, not only selected the Project coordinator, but apparently have gotten the Project Coordinator to develop a work plan for this project, and have otherwise undertaken to fulfill the terms of the EPA Order.

Decker strongly disagrees with your assertion that Decker's inability to pay one-third of all remedial costs evidences an unwillingness to cooperate in implementing the UAO. As Decker has communicated to the EPA, Decker stands ready to cooperate with the EPA and to participate in performing the work required under the UAO. Moreover, as we have repeatedly stated, Decker is willing to pay its fair share of the costs on a going forward basis. Decker recognizes that at this point it is impossible to determine with precision what constitutes each party's fair share. But given the vast differences in the nature and volume of waste sent to the site by the parties and in the parties' ability to pay, it is patently unfair for Corning and Cooper to unilaterally require Decker to shoulder an equal share of these costs, even on an interim basis, and then to exclude Decker when it is unable to pay that amount.

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As you know, my March 1 letter raised the question of whether or not there was any interest whatsoever on the part of Cooper and Corning to discuss the allocation to be used on an interim basis during the completion of this project. The last we have heard from you indicated your position was that you wouldn't consider anything other than each of the three companies paying one-third. Nothing in your letter of May 1 suggests that you have changed your position on that point. If you are now willing to consider discussing some other allocation on an interim basis, then we certainly are willing to enter into such discussions. Just let me know.

Regardless of the allocation method, Decker remains willing to participate in the decisions and implementation of this project. Decker cannot, however, participate if you refuse to discuss these matters with Decker. If you are willing to let Decker participate in the decision-making process, it will do so. However, the actions of Cooper and Corning since the cancelled February 27 meeting that was to select a Project Coordinator have done nothing but keep Decker out of the picture. Please advise as to your position on that issue.

You do mention in your letter that apparently Cooper and Corning have entered into a Participation Agreement. You mentioned that document contemplates other parties to join in the work. If you would send me a copy of it, we certainly will be able to respond to whether or not Decker can join that agreement.

Finally, Decker certainly is interested in increasing the number of participants in the project. Decker will do whatever is feasible to assist in that effort. Please advise as to what steps you have in mind and what role you think Decker can play in carrying it out.

I look forward to hearing from you.

Yours very truly,

BULLEN, MOILANEN,
KLAASEN & SWAN, P.C.

skn

By


Philip M. Moilanen

cc: Decker Manufacturing Corp.
Kurt Lindland, Esq.
Christopher Smith
John Gray